

**Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget (GAAP Basis) to Actual**  
*For the Year Ended  
December 31, 2010*

	General Fund			
	Budget		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
Revenues				
Taxes	\$ 20,080,966	\$ 20,080,966	\$ 19,675,116	\$ (405,850)
Licenses & Permits	27,800	27,800	24,908	(2,892)
Intergovernmental	5,341,553	5,437,304	5,332,930	(104,374)
Charges for Services	2,500,633	2,482,950	2,474,594	(8,356)
Fines & Forfeits	1,645,428	1,645,428	1,608,882	(36,546)
Miscellaneous	3,030,753	3,035,753	2,381,271	(654,482)
Total Revenues	32,627,133	32,710,201	31,497,701	(1,212,500)
Expenditures				
Current:				
General Government Services	14,078,486	14,259,330	13,923,681	335,649
Security of Persons & Property	15,599,010	15,219,977	14,979,156	240,821
Utilities & Environment	510,442	515,111	502,076	13,035
Transportation	-	-	-	-
Economic Environment	263,000	247,270	162,816	84,454
Mental & Physical Health	270,196	314,469	306,019	8,450
Culture & Recreation	216,136	209,613	202,537	7,076
Debt Service:				
Interest & Other Debt Service	-	-	-	-
Capital Outlays	-	42,000	51,579	(9,579)
Total Expenditures	30,937,270	30,807,770	30,127,864	679,906
Excess of Rev. Over (Under) Expend.	1,689,863	1,902,431	1,369,837	(532,594)
Other Financing Sources/(Uses)				-
Insurance Recoveries		-	7,845	7,845
Proceeds from Sale of Capital Assets	1,000,000	1,000,000	872,897	(127,103)
Transfers-In	59,000	161,183	95,604	(65,579)
Transfers-Out	(3,232,195)	(4,142,827)	(3,967,049)	175,778
Total Other Financing Sources/(Uses)	(2,173,195)	(2,981,644)	(2,990,703)	(9,059)
Excess of Revenues and Other Financing Sources/ (Uses) Over (Under) Expenditures	(483,332)	(1,079,213)	(1,620,866)	(541,653)
Fund Balance as of January 1	10,876,431	10,876,431	10,876,431	-
Fund Balance as of December 31	\$ 10,393,099	\$ 9,797,218	\$ 9,255,565	\$ (541,653)

See Accompanying Notes to Financial Statements

**Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget (GAAP Basis) to Actual**  
*For the Year Ended  
December 31, 2010*

	Special Revenue: Roads			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 12,421,538	\$ 9,121,372	\$ 12,053,520	\$ 2,932,148
Licenses & Permits	16,200	16,200	41,677	25,477
Intergovernmental	15,661,112	18,961,278	9,271,912	(9,689,366)
Charges for Services	178,750	178,750	168,486	(10,264)
Fines & Forfeits	-	-	25	25
Miscellaneous	36,770	36,770	56,358	19,588
Total Revenues	28,314,370	28,314,370	21,591,978	(6,722,392)
Expenditures				
Current:				
General Government Services	1,000	1,000	200	800
Security of Persons & Property	-	-	-	-
Utilities & Environment	1,059,450	1,061,680	865,800	195,880
Transportation	13,985,259	14,030,416	13,882,753	147,663
Economic Environment	-	-	-	-
Mental & Physical Health	-	-	-	-
Culture & Recreation	-	-	-	-
Debt Service:				
Interest & Other Debt Service	1,390	1,390	1,390	-
Capital Outlays	17,660,000	17,660,000	9,870,080	7,789,920
Total Expenditures	32,707,099	32,754,486	24,620,223	8,134,263
Excess of Rev. Over (Under) Expend.	(4,392,729)	(4,440,116)	(3,028,245)	1,411,871
Other Financing Sources/(Uses)				-
Insurance Recoveries		-	2,960	2,960
Proceeds from Sale of Capital Assets	1,000,000	1,000,000	1,015,616	15,616
Transfers-In	313,000	313,000	269,562	(43,438)
Transfers-Out	(16,501)	(16,501)	(15,796)	705
Total Other Financing Sources/(Uses)	1,296,499	1,296,499	1,272,342	(24,157)
Excess of Revenues and Other Financing (Uses) Over (Under) Expenditures	(3,096,230)	(3,143,617)	(1,755,903)	1,387,714
Fund Balance as of January 1	11,879,600	11,879,600	11,879,600	-
Fund Balance as of December 31	\$ 8,783,370	\$ 8,735,983	\$ 10,123,697	\$ 1,387,714

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**Schedule of Revenues, Expenditures, and  
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	Capital Facilities Plan Fund			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 1,550,075	\$ 1,550,075	\$ 1,714,273	\$ 164,198
Licenses & Permits	-	-	-	-
Intergovernmental	-	100,000	-	(100,000)
Charges for Services	-	-	-	-
Fines & Forfeits	-	-	-	-
Miscellaneous	196,750	196,750	218,932	22,182
<b>Total Revenues</b>	<b>1,746,825</b>	<b>1,846,825</b>	<b>1,933,205</b>	<b>86,380</b>
<b>Expenditures</b>				
Current:				
General Government Services	850,000	1,048,000	718,596	329,404
Security of Persons & Property	-	210,500	203,545	6,955
Utilities & Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Mental & Physical Health	-	-	75	(75)
Culture & Recreation	-	-	3,686	(3,686)
Debt Service:	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	251,000	291,000	89,619	201,381
<b>Total Expenditures</b>	<b>1,101,000</b>	<b>1,549,500</b>	<b>1,015,521</b>	<b>533,979</b>
<b>Excess of Rev. Over (Under) Expend.</b>	<b>645,825</b>	<b>297,325</b>	<b>917,684</b>	<b>620,359</b>
<b>Other Financing Sources/(Uses)</b>				
Insurance Recoveries	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers-In	997,600	925,600	860,278	(65,322)
Transfers-Out	(1,787,182)	(1,288,516)	(1,286,432)	2,084
<b>Total Other Financing Sources/(Uses)</b>	<b>(789,582)</b>	<b>(362,916)</b>	<b>(426,154)</b>	<b>(63,238)</b>
<b>Excess of Revenues and Other Financing (Uses) Over (Under) Expenditures</b>	<b>(143,757)</b>	<b>(65,591)</b>	<b>491,530</b>	<b>557,121</b>
<b>Fund Balance as of January 1</b>	<b>5,484,246</b>	<b>5,484,246</b>	<b>5,484,246</b>	<b>-</b>
<b>Fund Balance as of December 31</b>	<b>\$ 5,340,489</b>	<b>\$ 5,418,655</b>	<b>\$ 5,975,776</b>	<b>\$ 557,121</b>

See Accompanying Notes to Financial Statements